Customer No.: 31561 Docket No.:23409-US-PA Application No.: 10/710,860

## To the Specification:

Please replace paragraph [Para 18] with the following amended paragraph.

[0018] When the flash memory controller 10 executes a read command for reading data to the flash memory, the data stored in the data area 30 of the flash memory is directly read into the buffer 130. Meanwhile, the data is transmitted to the byte error correction rule 120. The error correction code of the error correction code area 20 is reversely converted into the original error correction code by the negative converting circuit 1120 of the error correction code converting circuit 110 and transmitted to the byte error correction rule 120 in order to calculate and decode the error of the data transmitted back from the data area 30. If the calculated result shows byte error, the error correction can be implemented promptly to correct the byte error in the buffer 130 into the correct value.